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PATENT
0020-4699P

IN THE U.S. PATENT AND TRADEMARK OFFICE

Applicant: YOSHIDA, Kazunari et al. Conf.: 2420
Appl. No.: 09/551,871 Group: 3711
Filed: April 18, 2000 Examiner: HUNTER
For: MULTI-PIECE SOLID GOLF BALL

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ASSOCIATE POWER OF ATTORNEY

Assistant Commissioner of Patents
Washington, DC 20231

May 3, 2002

Sir:

I hereby appoint Edward H. Valance (Reg. No. 19,896) of the firm of Birch, Stewart, Kolasch & Birch, LLP, as my associate attorney in the above-identified application, to prosecute this application, to make alterations and amendments therein, and to transact all business in the United States Patent and Trademark Office connected therewith.

Respectfully submitted,

BIRCH, STEWART, KOLASCH & BIRCH, LLP

By 
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